

## Georgia Department of Human Resources

### OFFICE OF AUDITS

The Office of Audits is an independent component of the Department of Human Resources (DHR) and reports to the Commissioner's Office.

The mission of the Office of Audits is to provide the Department of Human Resources with a high degree of accountability for the proper expenditure of department funds and the assurance of program integrity.

The office has 37 positions responsible for: conducting financial and compliance audits; reviewing audits performed by private sector auditors on organizations that receive departmental funds; and providing to management, information and advice regarding fiscal and program activity. The financial and compliance audit work is concentrated on the 159 county offices of the Division of Family and Children Services, however these services are provided to other departmental components as needed or desired and if priority demands staff redirection. Reviews of private sector audits are conducted from the approximately 900 outside DHR audits received annually, including not-for-profit agencies as well as local governments and quasi-governmental agencies.

Management information and advice provided includes: the proper safeguarding of funds and property, compliance with applicable regulations, policies, laws and accounting principles, and whether funds are spent within authorized limits and intent. Through the monitoring and review of corrective actions taken by audited agencies and programs to prevent the recurrence of deficiencies and shortcomings revealed by the audit and review processes, the office ensures that improvements in accountability, financial systems, internal controls, and program integrity are effected.

Additionally, the office in its role as liaison with state and federal auditors, assures that timely and accurate responses are made to audits performed on the department by others. The office conducts special audits and reviews on various aspects of the department's activities and responsibilities, as requested by departmental management and often works in tandem with the Office of Investigative Services.

Organizationally, the Office of Audits is arranged in four audit sections with one section having a sub-section for compliance and review of privately conducted audits. Another audit section is organized to manage audit responsibilities for Community Service Boards. Most personnel in the office travel statewide fully 80 percent of the time to conduct audits and reviews. Continuing educational training is provided annually for every auditor performing government audits to comply with Governmental Auditing Standards issued by the Comptroller General of the United States. Certified Public Accountant (CPA) certificates are not required but are encouraged.

The office is located on the 26<sup>th</sup> floor of the Two Peachtree Street Building in Suite 425, in Atlanta, Georgia 30303-3142. The main office phone number is (404) 656-9290.

